

2020

CERTIFICATE

To the Clerk of Leavenworth, State of Kansas

We, the undersigned, officers of

City of Linwood

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
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Allocation of MVT, RVT, and 16/20M Veh Tax		3		
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Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	233,400	82,448 34,032
Debt Service	10-113	8	973	
Library	12-1220	8		
Special Highway		9	50,000	
Water Utility Fund		9	104,443	
Sewer Utility Fund		10	112,500	
1% Sales Tax Fund (Utility)		10	100,000	
Non-Budgeted Funds		11		
Totals		xxxxxx	601,316	82,448 34,032
Budget Summary		12		County Clerk's Use Only
Neighborhood Revitalization				9,422,648

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

97,659
NO

Assisted by:
Melanie Tuttle, CPA

Address:

Email:
mtuttlecpa@gmail.com

Date Attested: Aug 26 2019

Janet Klasmaki
County Clerk
Lydia Scherer

Governing Body

City of Linwood

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 64,503
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 64,503

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 235,489	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 24,711	
5b. Personal property 2018	- 18,325	
5c. Increase in personal property (5a minus 5b)	+ 6,386	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 2,286	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	244,161	
11. Total estimated valuation July 1, 2019	2,435,055	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.1114	
13. Percentage adjustment increase (12 times 3)	+ \$ 7,188	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 968	
16. Total Percentage Adjustments	\$ 8,156	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud		+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>
23. Law enforcement expenses - 2020 budget:		+	<u>25,000</u>
Law enforcement expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:		+	<u>25,000</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2020 budget:		+	<u> </u>
Fire protection expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2020 budget:		+	<u> </u>
Emergency medical expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>25,000</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u> 0 </u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
30. Total Computed Tax Levy		<u> 97,659 </u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **#DIV/0!**

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	968
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u> 0 </u>
Total Adjustment for Loss of Assessed Valuation	968

Exemption from Election Requirement

Yes

City of Linwood

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	64,503	12,056	149	45	0	0
Debt Service						
Library						
TOTAL	64,503	12,056	149	45	0	0

County Treas Motor Vehicle Estimate 12,056

County Treas Recreational Vehicle Estimate 149

County Treas 16/20M Vehicle Estimate 45

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.18691

Recreational Vehicle Factor 0.00231

16/20 Vehicle Factor 0.00070

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Linwood

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Water Utility	Water Reserve	4,500	5,500	4,943	KSA 12-825d
Sewer Utility	Sewer Reserve	45,000	10,000	10,000	KSA 12-631o
General Fund	Multi-Year CIP	-	15,000	13,000	KSA 12-4,118
Debt Fund	General Fund	5,282	2,911	973	KSA 10-117a
	Totals	54,782	33,411	28,916	
	Adjustments*				
	Adjusted Totals	54,782	33,411	28,916	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

City of Linwood

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	28,392	76,924	42,230
Receipts:			
Ad Valorem Tax	53,895	64,503	xxxxxxxxxxxxxxxx
Delinquent Tax	1,103	2,500	2,500
Motor Vehicle Tax	8,267	12,503	12,056
Recreational Vehicle Tax	88	137	149
16/20M Vehicle Tax		30	45
Commercial Vehicle Tax	100	288	0
Watercraft Tax	24	92	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	1,736	1,700	1,665
Compensating Use Tax	6,093	5,000	5,000
Local Sales Tax	22,217	23,500	23,500
Franchise Tax	22,882	21,550	21,550
Licenses	2,896	4,500	4,500
Building Permits	57,931	1,000	1,000
Fines	400	500	500
Trash Services	33,213	34,100	34,100
Reimbursements	1,644		
Transfer IN	5,282	2,911	973
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,995	2,200	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous	2,656		
Does miscellaneous exceed 10% of Total R			
Total Receipts	222,422	177,014	109,538
Resources Available:	250,814	253,938	151,768
Expenditures:			
General Govt Activities			
Salaries & Wages	45,770	61,620	76,000
Employee Benefits	16,324	9,243	11,400
Contractual Services	25,433	15,500	19,000
Street materials and repairs	1,713	5,000	5,000
Materials and supplies	9,432	10,000	12,000
Facilities and equipment	3,540	6,500	6,500
Utilities	18,927	24,000	26,500
Operations	12,483	11,770	12,000
Insurance	11,603	4,575	6,000
Trash Services	28,665	32,500	33,000
Community Center Expenses	0	16,000	13,000
Public Safety	0	0	0
Capital Outlay	0	0	0
Transfers out		15,000	13,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	173,890	211,708	233,400
Unencumbered Cash Balance Dec 31	76,924	42,230	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	180,430	218,969	233,400
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			233,400
Tax Required			81,632
Delinquent Comp Rate: 1.0%			816
Amount of 2019 Ad Valorem Tax			82,448

See CPA Summary

City of Linwood

2020

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Government			
Salaries and Wages	37,836	55,600	67,500
Taxes and Benefits	15,557	8,340	10,125
Contractual	22,003	6,500	10,000
Commodities	9,432	10,000	12,000
Utilities	9,332	12,000	13,500
Facilities/Equip Rep and Maint	3,540	6,500	6,500
Operations	12,483	11,770	12,000
Insurance and other costs	11,603	4,575	6,000
Capital outlay			
Total	121,786	115,285	137,625
Streets			
Salaries and Wages	7,934	6,020	8,500
Taxes and Benefits	767	903	1,275
Contractual		5,000	5,000
Street materials and repairs	1,713	5,000	5,000
Utilities	9,595	12,000	13,000
Capital outlay			
Total	20,009	28,923	32,775
Court			
Salaries			
Contractual	3,430	3,500	3,500
Commodities			
Capital Outlay			
Total	3,430	3,500	3,500
Parks & Recreation			
Salaries			
Contractual		500	500
Commodities			
Capital Outlay			
Total	0	500	500
Trash			
Salaries			
Contractual	28,665	32,500	33,000
Commodities			
Capital Outlay			
Total	28,665	32,500	33,000
Community Center			
Contractual		500	1,000
Commodities		500	1,000
Utilities		5,000	7,500
Repairs and maintenance		5,000	
Capital Outlay		5,000	3,500
Total	0	16,000	13,000
Public Safety			
Salaries			
Contractual		0	0
Commodities			
Capital Outlay			
Total	0	0	0
Total	0	0	0
Page Total	173,890	196,708	220,400

City of Linwood

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,469	3,034	973
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	662	500	
Motor Vehicle Tax	5,185	350	
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	5,847	850	0
Resources Available:	8,316	3,884	973
Expenditures:			
Close out fund (Transfer out)	5,282	2,911	973
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,282	2,911	973
Unencumbered Cash Balance Dec 31	3,034	973	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	5,282	2,911	973
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			973
		Tax Required	0
Delinquent Comp Rate:	1.0%		0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			0
		Tax Required	0
Delinquent Comp Rate:	1.0%		0
Amount of 2019 Ad Valorem Tax			0

See CPA Summary

Qualifies for

City of Linwood

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	77,795	89,583	51,323
Receipts:			
State of Kansas Gas Tax	10,600	10,680	10,690
County Transfers Gas	1,188	1,060	1,080
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	11,788	11,740	11,770
Resources Available:	89,583	101,323	63,093
Expenditures:			
Street Repair and Maint	0	50,000	50,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	50,000	50,000
Unencumbered Cash Balance Dec 31	89,583	51,323	13,093
2018/2019/2020 Budget Authority Amount	37,046	50,000	50,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	25,791	42,438	24,443
Receipts:			
Charges to Customers	77,867	70,000	75,000
Connects and Disconnects	21,100	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	98,967	75,000	80,000
Resources Available:	124,758	117,438	104,443
Expenditures:			
Personnel expenditures	24,978	25,000	44,000
Contractual services	2,237	10,000	5,000
Commodities	10,175	6,500	5,000
Chemicals	14,236	20,000	20,000
Facilities and equipment	3,725	5,000	5,000
Utilities	17,999	20,500	20,500
Operations & Insurance	4,470	5,500	4,943
Capital Outly			
Transfers Out	4,500	495	
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	82,320	92,995	104,443
Unencumbered Cash Balance Dec 31	42,438	24,443	0
2018/2019/2020 Budget Authority Amount	82,800	92,995	104,443

See CPA Summary

City of Linwood

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	83,193	99,059	82,059
Receipts:			
Charges to Customers	73,249	75,000	75,000
Connects and disconnects	27,000	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	100,249	77,500	77,500
Resources Available:	183,442	176,559	159,559
Expenditures:			
Personnel expenditures	24,977	25,000	45,000
Contractual services	2,563	10,000	5,000
Commodities		2,000	2,000
Facilities and equipment	5,621	10,000	10,000
Utilities	2,179	3,500	4,000
Operations	4,043	5,500	6,500
Capital Outly		10,000	10,000
Transfers Out	45,000	28,500	30,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	84,383	94,500	112,500
Unencumbered Cash Balance Dec 31	99,059	82,059	47,059
2018/2019/2020 Budget Authority Amount	87,300	95,000	112,500

Adopted Budget	Prior Year	Current Year	Proposed Budget
1% Sales Tax Fund (Utility)	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	255,232	257,095	246,095
Receipts:			
Sales and Compensating Use Tax	46,679	39,000	42,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	46,679	39,000	42,500
Resources Available:	301,911	296,095	288,595
Expenditures:			
Contractual expenses		3,000	15,000
Commodities		25,000	15,000
Capital outlay	44,816	22,000	70,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	44,816	50,000	100,000
Unencumbered Cash Balance Dec 31	257,095	246,095	188,595
2018/2019/2020 Budget Authority Amount	100,000	50,000	100,000

See CPA Summary

Non-Budgeted Funds

[illegible]

**** Note:** These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Linwood
 will meet on August 20, 2019 at 7pm for the purpose of hearing and
 answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
 Detailed budget information is available at the City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	173,890	31.272	211,708	32.473	233,400	82,448	33.859
Debt Service	5,282		2,911		973		
Library							
Special Highway			50,000		50,000		
Water Utility Fund	82,320		92,995		104,443		
Sewer Utility Fund	84,383		94,500		112,500		
1% Sales Tax Fund (Utility)	44,816		50,000		100,000		
Non-Budgeted Funds	6,557						
Totals	397,248	31.272	502,114	32.473	601,316	82,448	33.859
Less: Transfers	54,782		33,411		28,916		
Net Expenditure	342,466		468,703		572,400		
Total Tax Levied	57,589		64,503		xxxxxxxxxxxx		
Assessed Valuation	1,841,507		1,986,360		2,435,055		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2017
25,000
0
0
0
0
25,000

2018
0
0
0
0
0
0

2019
0
0
0
0
0
0

*Tax rates are expressed in mills

Karen Kane

City Official Title: City Clerk

(Published In the Lawrence Daily Journal-World on the 10th Day of August 2019)

The governing body of

City of Linwood

will meet on August 20, 2019 at 7pm for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	173,890	31.272	211,708	32.473	233,400	82,448	33.859
Debt Service	5,282		2,911		973		
Library							
Special Highway			50,000		50,000		
Water Utility Fund	82,320		92,995		104,443		
Sewer Utility Fund	84,383		94,500		112,500		
1% Sales Tax Fund (Utility)	44,816		50,000		100,000		
Non-Budgeted Funds	6,557						
Totals	397,248	31.272	502,114	32.473	601,316	82,448	33.859
Less: Transfers	54,782		33,411		28,916		
Net Expenditure	342,466		468,703		572,400		
Total Tax Levied	57,589		64,503		XXXXXXXXXXXXX		
Assessed Valuation	1,841,507		1,986,360		2,435,055		
Outstanding Indebtedness, January 1,							
G.O. Bonds	25,000		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	25,000		0		0		

*Tax rates are expressed in mills

Karen Kane

City Official Title: City Clerk

☐ PROOF O.K. BY: _____ ☐ O.K. WITH CORRECTIONS BY: _____

PLEASE READ CAREFULLY • SUBMIT CORRECTIONS ONLINE

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